



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Daugherty Public Library District**

Unit Code: **088/015/10** County: **St. Clair**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$227,000**

Equalized Assessed Valuation: **\$79,932,289**

Population: **12,000**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$119,891**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$399.565</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$33</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$188.402</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$231.271</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$16</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$19</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>-\$42.869</b> | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>154.23%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$356.696</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$30</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$238.638</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$126.623</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Deer Creek Public Library District**

Unit Code: **090/010/10** County: **Tazewell**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,900**

Equalized Assessed Valuation: **\$32,094,520**

Population: **1,200**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$50,216**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

|  |                 |                  |                  |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$63.431</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$53</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$91.336</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$89.896</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$76</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$75</b>     | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$1.440</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>72.16%</b>   | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$64.871</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$54</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

|                         |           |                 |           |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$12,491</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$47,005</b> | <b>\$</b> |

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

|                                |           |                  |           |
|--------------------------------|-----------|------------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b> | <b>\$90,939</b>  | <b>\$</b> |
| Total Unrestricted Net Assets: | <b>\$</b> | <b>\$150,454</b> | <b>\$</b> |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Dodge Memorial Public Library District**

Unit Code: **002/010/10** County: **Alexander**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,000**

Equalized Assessed Valuation: **\$10,618,103**

Population: **1,900**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$10,142**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u>   |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$18.855</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$10</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$19.293</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$16.754</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$10</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$9</b>      | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$2.539</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>127.69%</b>  | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$21.394</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$11</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$12,491</b> | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$47,005</b> | <b>\$</b>      |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u>  | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | <b>\$90,939</b>  | <b>\$</b>      |
| Total Unrestricted Net Assets: | <b>\$</b>      | <b>\$150,454</b> | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Dolton Public Library District**

Unit Code: **016/035/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,195,580**

Equalized Assessed Valuation: **\$214,237,423**

Population: **23,333**

Employees:

Full Time: **7**

Part Time: **20**

Salaries Paid: **\$327,593**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,472,419</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$106</b>       | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$1,166,909</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$657,587</b>   | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$50</b>        | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$28</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$509,322</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>453.44%</b>     | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$2,981,741</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$128</b>       | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$11,440        | \$             |
| Total Unreserved Funds: | \$             | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$797,504</b>   | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$2,280,405</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|-----------------|--------------------|------------------|
| Outstanding Debt for FY 13:       | <b>\$23.162</b> | <b>\$2,727,144</b> | <b>\$265,000</b> |
| Per Capita Debt:                  | <b>\$1</b>      | <b>\$85</b>        | <b>\$14</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.30%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | <b>\$211</b>    | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | <b>\$</b>       | \$             |
| Revenue Collected During FY 13:                   | \$             | <b>\$34</b>     | \$             |
| Expenditures During FY 13:                        | \$             | <b>\$94</b>     | \$             |
| Per Capita Revenue:                               | \$             | <b>\$</b>       | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$</b>       | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60</b>    | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>1.72%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | \$             | <b>\$151</b>    | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$</b>       | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Dongola Public Library District**

Unit Code: **091/005/10** County: **Union**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,208**

Equalized Assessed Valuation: **\$15,341,861**

Population: **1,907**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$15,653**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u>   |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$16.983</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$9</b>      | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$35.915</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$34.285</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$19</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$18</b>     | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$1.630</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>54.29%</b>   | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$18.613</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$10</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### Equity

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>       | <b>\$12,491</b> | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$18.195</b> | <b>\$47,005</b> | <b>\$</b>      |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u>  | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | <b>\$90,939</b>  | <b>\$</b>      |
| Total Unrestricted Net Assets: | <b>\$</b>      | <b>\$150,454</b> | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Doyle Public Library District**

Unit Code: **068/020/10** County: **Montgomery**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,200**

Equalized Assessed Valuation: **\$29,502,878**

Population: **1,888**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$24,473**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$124.081</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$66</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$44.423</b>  | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$38.070</b>  | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$24</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$20</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$6.353</b>   | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>342.62%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$130.434</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$69</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$12,491        | \$             |
| Total Unreserved Funds: | \$             | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$90,939        | \$             |
| Total Unrestricted Net Assets: | \$             | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Dunlap Public Library District**

Unit Code: **072/020/10** County: **Peoria**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,896,470**

Equalized Assessed Valuation: **\$190,047,911**

Population: **6,602**

Employees:

Full Time: **4**

Part Time: **12**

Salaries Paid: **\$184,864**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,810,395</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$274</b>       | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$514,733</b>   | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$356,721</b>   | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$78</b>        | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$54</b>        | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$158,012</b>   | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>551.81%</b>     | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$1,968,407</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$298</b>       | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$12,491        | \$             |
| Total Unreserved Funds: | \$             | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,577,331</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$632,642</b>   | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|--------------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$2.060.000</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$312</b>       | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>1.08%</b>       | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Earlville Public Library District**

Unit Code: **050/040/10** County: **Lasalle**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,370**

Equalized Assessed Valuation: **\$52,123,459**

Population: **2,800**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$68,082**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$214.054</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$76</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$199.215</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$123.583</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$71</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$44</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$75.632</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>234.41%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$289.686</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$103</b>     | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$116.945</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$172.741</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: East Alton Public Library District

Unit Code: 057/015/10 County: Madison

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$505,171

Equalized Assessed Valuation: \$128,278,746

Population: 12,180

Employees:

Full Time: 4

Part Time: 6

Salaries Paid: \$242,687

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$148.208</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$12</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$472.077</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$460.978</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$39</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$38</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$11.099</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>34.56%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$159.307</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$13</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$12,491        | \$             |
| Total Unreserved Funds: | \$             | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$161.149</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>-\$67.579</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$78.764</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$6</b>      | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **East Dubuque Public Library District**

Unit Code: **043/010/10** County: **Jo Daviess**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$818,243**

Equalized Assessed Valuation: **\$94,264,491**

Population: **4,500**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$71,876**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$131.194</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$29</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$226.718</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$193.534</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$50</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$43</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$33.184</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>73.57%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$142.378</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$32</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$92.862</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$49.605</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$290.000</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$64</b>      | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.31%</b>     | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **East Hazel Crest Public Library District**

Unit Code: **016/101/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$84,300**

Equalized Assessed Valuation: **\$28,408,185**

Population: **1,543**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u>   |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$77.879</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$50</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$83.609</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$69.299</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$54</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$45</b>     | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$14.310</b> | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>133.03%</b>  | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$92.189</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$60</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | <b>\$12,491</b> | <b>\$</b>      |
| Total Unreserved Funds: | <b>\$</b>      | <b>\$47,005</b> | <b>\$</b>      |

#### Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u> |
|--------------------------------|-----------------|------------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | <b>\$90,939</b>  | <b>\$</b>      |
| Total Unrestricted Net Assets: | <b>\$92.189</b> | <b>\$150,454</b> | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Edward Chipman Public Library District**

Unit Code: 046/030/10 County: Kankakee

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$451,400

Equalized Assessed Valuation: \$109,550,659

Population: 3,171

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: \$44,036

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$274.857</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$87</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$113.791</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$89.625</b>  | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$36</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$28</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$24.166</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>333.64%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$299.026</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$94</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>        | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$299.026</b> | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Eisenhower Public Library District**

Unit Code: **016/036/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,004,500**

Equalized Assessed Valuation: **\$712,465,034**

Population: **23,184**

Employees:

Full Time: **11**

Part Time: **57**

Salaries Paid: **\$1,651,025**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,966,084</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$85</b>        | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$3,975,111</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$3,860,738</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$171</b>       | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$167</b>       | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$114,373</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>55.09%</b>      | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$2,126,990</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$92</b>        | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$185,424</b>   | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$3,965,001</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 13:       | <b>\$7.805.000</b> | <b>\$2,727,144</b> | <b>\$265,000</b> |
| Per Capita Debt:                  | <b>\$337</b>       | <b>\$85</b>        | <b>\$14</b>      |
| General Obligation Debt over EAV: | <b>1.10%</b>       | <b>0.30%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | <b>\$211</b>    | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | <b>\$</b>       | \$             |
| Revenue Collected During FY 13:                   | \$             | <b>\$34</b>     | \$             |
| Expenditures During FY 13:                        | \$             | <b>\$94</b>     | \$             |
| Per Capita Revenue:                               | \$             | <b>\$</b>       | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$</b>       | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60</b>    | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>1.72%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | \$             | <b>\$151</b>    | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$</b>       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Ela Area Public Library District**

Unit Code: **049/030/10** County: **Lake**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,978,000**

Equalized Assessed Valuation: **\$1,664,201,738**

Population: **34,462**

Employees:

Full Time: **28**

Part Time: **80**

Salaries Paid: **\$2,512,350**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$6,536,233</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$190</b>       | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$5,416,867</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$4,905,864</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$157</b>       | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$142</b>       | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$511,003</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>143.37%</b>     | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$7,033,665</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$204</b>       | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,556,850</b> | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$8,540,013</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$6.255.000</b> | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | <b>\$182</b>       | \$85            | \$14           |
| General Obligation Debt over EAV: | <b>0.38%</b>       | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Eldorado Memorial Public Library District**

Unit Code: **082/010/10** County: **Saline**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$275,000**

Equalized Assessed Valuation: **\$4,375,290**

Population: **5,200**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$116,604**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$265.998</b>      | \$261,889              | \$131,207             |
| Per Capita Beginning Fund Balance:     | <b>\$51</b>           | \$60                   | \$34                  |
| Revenue Collected During FY 13:        | <b>\$336.323</b>      | \$237,706              | \$173,861             |
| Expenditures During FY 13:             | <b>\$272.741</b>      | \$223,686              | \$154,834             |
| Per Capita Revenue:                    | <b>\$65</b>           | \$58                   | \$43                  |
| Per Capita Expenditures:               | <b>\$52</b>           | \$53                   | \$38                  |
| Revenues over (under) Expenditures:    | <b>\$63.582</b>       | \$14,020               | \$10,287              |
| Ratio of Fund Balance to Expenditures: | <b>120.84%</b>        | 142.29%                | 97.39%                |
| Ending Fund Balance for FY 13:         | <b>\$329.580</b>      | \$279,733              | \$145,006             |
| Per Capita Ending Fund Balance:        | <b>\$63</b>           | \$65                   | \$38                  |

#### **Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$12,491               | \$                    |
| Total Unreserved Funds: | <b>\$</b>             | \$47,005               | \$                    |

#### **Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$</b>             | \$90,939               | \$                    |
| Total Unrestricted Net Assets: | <b>\$329.580</b>      | \$150,454              | \$                    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Elkhart Public Library District**

Unit Code: **054/005/10** County: **Logan**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,395**

Equalized Assessed Valuation: **\$29,256,841**

Population: **704**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$25,029**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

|  |                 |                  |                  |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$53.601</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$76</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$57.585</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$51.526</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$82</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$73</b>     | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$6.059</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>115.79%</b>  | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$59.660</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$85</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

|                         |           |                 |           |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$12,491</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$47,005</b> | <b>\$</b> |

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

|                                |           |                  |           |
|--------------------------------|-----------|------------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b> | <b>\$90,939</b>  | <b>\$</b> |
| Total Unrestricted Net Assets: | <b>\$</b> | <b>\$150,454</b> | <b>\$</b> |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Ella Johnson Public Library District**

Unit Code: **045/005/10** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,968,000**

Equalized Assessed Valuation: **\$519,655,258**

Population: **16,669**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$317,260**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$907.705</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$54</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$748.095</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$708.612</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$45</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$43</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$39.483</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>133.67%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$947.188</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$57</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$46.470</b>  | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$900.718</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Erie Public Library District**

Unit Code: **098/010/10** County: **Whiteside**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$127,375**

Equalized Assessed Valuation: **\$52,993,506**

Population: **3,344**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$61,852**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>-\$51.874</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>-\$16</b>     | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$164.220</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$117.898</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$49</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$35</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$46.322</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>-9.42%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>-\$11.104</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>-\$3</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>-\$95.583</b> | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$90.031</b>  | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$95.257</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$28</b>     | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Eureka Public Library District**

Unit Code: **102/005/10** County: **Woodford**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,267,275**

Equalized Assessed Valuation: **\$103,980,518**

Population: **6,618**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$264,510**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$662.826</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$100</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$553.351</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$456.161</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$84</b>      | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$69</b>      | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$97.190</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>136.30%</b>   | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$621.737</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$94</b>      | <b>\$65</b>      | <b>\$38</b>      |

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

|                         |           |                 |           |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$12,491</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$47,005</b> | <b>\$</b> |

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

|                                |                  |                  |           |
|--------------------------------|------------------|------------------|-----------|
| Total Restricted Net Assets:   | <b>\$550.028</b> | <b>\$90,939</b>  | <b>\$</b> |
| Total Unrestricted Net Assets: | <b>\$71.959</b>  | <b>\$150,454</b> | <b>\$</b> |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Evans Public Library District**

Unit Code: **026/005/10** County: **Fayette**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$428,250**

Equalized Assessed Valuation: **\$108,206,375**

Population: **11,481**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$168,405**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$897.075</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$78</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$444.879</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$342.184</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$39</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$30</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$102.695</b> | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>292.17%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$999.770</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$87</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$270.273</b> | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$729.497</b> | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Farmersville-Waggoner Public Library District**

Unit Code: **068/001/10** County: **Montgomery**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$149,700**

Equalized Assessed Valuation: **\$29,544,791**

Population: **1,651**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$39,261**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

|  |                 |                  |                  |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 13:      | <b>\$86.886</b> | <b>\$261,889</b> | <b>\$131,207</b> |
| Per Capita Beginning Fund Balance:     | <b>\$53</b>     | <b>\$60</b>      | <b>\$34</b>      |
| Revenue Collected During FY 13:        | <b>\$98.716</b> | <b>\$237,706</b> | <b>\$173,861</b> |
| Expenditures During FY 13:             | <b>\$90.813</b> | <b>\$223,686</b> | <b>\$154,834</b> |
| Per Capita Revenue:                    | <b>\$60</b>     | <b>\$58</b>      | <b>\$43</b>      |
| Per Capita Expenditures:               | <b>\$55</b>     | <b>\$53</b>      | <b>\$38</b>      |
| Revenues over (under) Expenditures:    | <b>\$7.903</b>  | <b>\$14,020</b>  | <b>\$10,287</b>  |
| Ratio of Fund Balance to Expenditures: | <b>104.38%</b>  | <b>142.29%</b>   | <b>97.39%</b>    |
| Ending Fund Balance for FY 13:         | <b>\$94.789</b> | <b>\$279,733</b> | <b>\$145,006</b> |
| Per Capita Ending Fund Balance:        | <b>\$57</b>     | <b>\$65</b>      | <b>\$38</b>      |

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

|                         |           |                 |           |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$12,491</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$47,005</b> | <b>\$</b> |

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

|                                |           |                  |           |
|--------------------------------|-----------|------------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b> | <b>\$90,939</b>  | <b>\$</b> |
| Total Unrestricted Net Assets: | <b>\$</b> | <b>\$150,454</b> | <b>\$</b> |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

**Unit Name:** Farmington Public Library District

**Unit Code:** 029/015/10 **County:** Fulton

**Fiscal Year End:** 6/30/2013

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$3,084,120

**Equalized Assessed Valuation:** \$106,803,157

**Population:** 7,020

**Employees:**

**Full Time:** 2

**Part Time:** 5

**Salaries Paid:** \$112,810

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

|  |                  |           |           |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$691.695</b> | \$261,889 | \$131,207 |
| Per Capita Beginning Fund Balance:     | <b>\$99</b>      | \$60      | \$34      |
| Revenue Collected During FY 13:        | <b>\$199.579</b> | \$237,706 | \$173,861 |
| Expenditures During FY 13:             | <b>\$253.347</b> | \$223,686 | \$154,834 |
| Per Capita Revenue:                    | <b>\$28</b>      | \$58      | \$43      |
| Per Capita Expenditures:               | <b>\$36</b>      | \$53      | \$38      |
| Revenues over (under) Expenditures:    | <b>-\$53.768</b> | \$14,020  | \$10,287  |
| Ratio of Fund Balance to Expenditures: | <b>92.31%</b>    | 142.29%   | 97.39%    |
| Ending Fund Balance for FY 13:         | <b>\$233.861</b> | \$279,733 | \$145,006 |
| Per Capita Ending Fund Balance:        | <b>\$33</b>      | \$65      | \$38      |

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$12,491 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,005 | \$ |

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

|                                |                    |           |    |
|--------------------------------|--------------------|-----------|----|
| Total Restricted Net Assets:   | <b>\$1.359.267</b> | \$90,939  | \$ |
| Total Unrestricted Net Assets: | <b>-\$7.686</b>    | \$150,454 | \$ |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$700.000</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$100</b>     | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.66%</b>     | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Flagg-Rochelle Public Library District**

Unit Code: **071/015/10** County: **Ogle**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$875,849**

Equalized Assessed Valuation: **\$259,586,651**

Population: **13,757**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$260,568**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$217.189</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$16</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$533.595</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$506.618</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$39</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$37</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>\$26.977</b>  | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>48.20%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$244.166</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$18</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$317.049</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Fondulac Public Library District**

Unit Code: **090/020/10** County: **Tazewell**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,813,000**

Equalized Assessed Valuation: **\$406,093,399**

Population: **22,754**

Employees:

Full Time: **14**

Part Time: **3**

Salaries Paid: **\$559,924**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$3,248,252</b>  | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$143</b>        | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$1,460,504</b>  | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$6,162,979</b>  | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$64</b>         | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$271</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>-\$4,702,475</b> | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>89.99%</b>       | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$5,545,777</b>  | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$244</b>        | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$206,648</b>   | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$3,225,007</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$7,000,000</b> | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | <b>\$308</b>       | \$85            | \$14           |
| General Obligation Debt over EAV: | <b>1.72%</b>       | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Forrest Public Library District**

Unit Code: **053/010/10** County: **Livingston**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$264,640**

Equalized Assessed Valuation: **\$39,515,171**

Population: **2,165**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$54,986**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$259.350</b>      | <b>\$261,889</b>       | <b>\$131,207</b>      |
| Per Capita Beginning Fund Balance:     | <b>\$120</b>          | <b>\$60</b>            | <b>\$34</b>           |
| Revenue Collected During FY 13:        | <b>\$126.960</b>      | <b>\$237,706</b>       | <b>\$173,861</b>      |
| Expenditures During FY 13:             | <b>\$120.660</b>      | <b>\$223,686</b>       | <b>\$154,834</b>      |
| Per Capita Revenue:                    | <b>\$59</b>           | <b>\$58</b>            | <b>\$43</b>           |
| Per Capita Expenditures:               | <b>\$56</b>           | <b>\$53</b>            | <b>\$38</b>           |
| Revenues over (under) Expenditures:    | <b>\$6.300</b>        | <b>\$14,020</b>        | <b>\$10,287</b>       |
| Ratio of Fund Balance to Expenditures: | <b>220.16%</b>        | <b>142.29%</b>         | <b>97.39%</b>         |
| Ending Fund Balance for FY 13:         | <b>\$265.650</b>      | <b>\$279,733</b>       | <b>\$145,006</b>      |
| Per Capita Ending Fund Balance:        | <b>\$123</b>          | <b>\$65</b>            | <b>\$38</b>           |

#### **Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | <b>\$12,491</b>        | <b>\$</b>             |
| Total Unreserved Funds: | <b>\$</b>             | <b>\$47,005</b>        | <b>\$</b>             |

#### **Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$</b>             | <b>\$90,939</b>        | <b>\$</b>             |
| Total Unrestricted Net Assets: | <b>\$265.650</b>      | <b>\$150,454</b>       | <b>\$</b>             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Fossil Ridge Public Library District**

Unit Code: **099/005/10** County: **Will**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,349,629**

Equalized Assessed Valuation: **\$112,118,357**

Population: **13,373**

Employees:

Full Time: **7**

Part Time: **11**

Salaries Paid: **\$307,346**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$888.308</b>  | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$66</b>       | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$812.145</b>  | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$970.832</b>  | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$61</b>       | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$73</b>       | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>-\$158.687</b> | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>75.15%</b>     | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$729.621</b>  | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$55</b>       | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$268.576</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$438.707</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Fountaindale Public Library District**

Unit Code: **099/010/10** County: **Will**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,236,612**

Equalized Assessed Valuation: **\$1,867,620,569**

Population: **67,683**

Employees:

Full Time: **49**

Part Time: **58**

Salaries Paid: **\$3,190,283**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$6,108,416</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$90</b>        | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$7,342,597</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$7,151,472</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$108</b>       | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$106</b>       | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$191,125</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>81.06%</b>      | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$5,796,904</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$86</b>        | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$4,107,553</b> | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$4,084,382</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$37,000,000</b> | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | <b>\$547</b>        | \$85            | \$14           |
| General Obligation Debt over EAV: | <b>0.00%</b>        | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Four Star Public Library District**

Unit Code: **001/030/10** County: **Adams**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,200**

Equalized Assessed Valuation: **\$54,010,128**

Population: **4,314**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$59,378**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$60.536</b>  | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$14</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$120.653</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$121.179</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$28</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$28</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>-\$526</b>    | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>49.52%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$60.010</b>  | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$14</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$60.010</b> | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>       | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$154,770       | \$             |
| Per Capita Debt:                  | \$             | \$40            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$              | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$              | \$             |
| Expenditures During FY 13:                        | \$             | \$              | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | \$              | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 0.00%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$              | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Fox Lake Public Library District**

Unit Code: **049/004/10** County: **Lake**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,906,108**

Equalized Assessed Valuation: **\$614,372,888**

Population: **25,284**

Employees:

Full Time: **10**

Part Time: **12**

Salaries Paid: **\$564,134**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,752,083</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$109</b>       | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$1,467,325</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$1,259,694</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$58</b>        | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$50</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$207,631</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>234.95%</b>     | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$2,959,714</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$117</b>       | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,044,005</b> | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$4,032,639</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$13,800.080</b> | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | <b>\$546</b>        | \$85            | \$14           |
| General Obligation Debt over EAV: | <b>2.25%</b>        | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Fox River Grove Public Library District**

Unit Code: **063/020/10** County: **Mchenry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$854,745**

Equalized Assessed Valuation: **\$95,210,697**

Population: **4,309**

Employees:

|                |           |
|----------------|-----------|
| Full Time:     | 3         |
| Part Time:     | 11        |
| Salaries Paid: | \$216,449 |

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$932.112</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$216</b>     | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$443.469</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$468.855</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$103</b>     | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$109</b>     | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>-\$25.386</b> | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>193.39%</b>   | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$906.726</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$210</b>     | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$12,491        | \$             |
| Total Unreserved Funds: | \$             | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$39.393</b>  | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$862.096</b> | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$405.000</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$94</b>      | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.43%</b>     | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Fox River Valley Public Library District**

Unit Code: **045/015/10** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,647,181**

Equalized Assessed Valuation: **\$1,627,166,346**

Population: **69,338**

Employees:

|                |                    |
|----------------|--------------------|
| Full Time:     | <b>20</b>          |
| Part Time:     | <b>22</b>          |
| Salaries Paid: | <b>\$1,151,834</b> |

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,442,815</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$35</b>        | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$3,051,791</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$3,231,882</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$44</b>        | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$47</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>-\$180,091</b>  | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>69.08%</b>      | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$2,232,535</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$32</b>        | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$214.139</b>   | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$2,170.809</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|-----------------|--------------------|------------------|
| Outstanding Debt for FY 13:       | <b>\$45.568</b> | <b>\$2,727,144</b> | <b>\$265,000</b> |
| Per Capita Debt:                  | <b>\$1</b>      | <b>\$85</b>        | <b>\$14</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.30%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | <b>\$211</b>    | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | <b>\$</b>       | \$             |
| Revenue Collected During FY 13:                   | \$             | <b>\$34</b>     | \$             |
| Expenditures During FY 13:                        | \$             | <b>\$94</b>     | \$             |
| Per Capita Revenue:                               | \$             | <b>\$</b>       | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$</b>       | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60</b>    | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>1.72%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | \$             | <b>\$151</b>    | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$</b>       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Frankfort Public Library District**

Unit Code: **099/020/10**

County: **Will**

Fiscal Year End:

**6/30/2013**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,264,250**

Equalized Assessed Valuation:

**\$1,092,561.329**

Population:

**30,484**

Employees:

Full Time:

**17**

Part Time:

**21**

Salaries Paid:

**\$1,032,160**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$588.203**

**\$2,564,246**

**\$1,452,369**

Per Capita Beginning Fund Balance:

**\$19**

**\$98**

**\$69**

Revenue Collected During FY 13:

**\$2.105.611**

**\$2,990,800**

**\$2,152,028**

Expenditures During FY 13:

**\$2.050.146**

**\$2,981,983**

**\$2,043,284**

Per Capita Revenue:

**\$69**

**\$117**

**\$83**

Per Capita Expenditures:

**\$67**

**\$119**

**\$79**

Revenues over (under) Expenditures:

**\$55.465**

**\$8,817**

**\$137,652**

Ratio of Fund Balance to Expenditures:

**40.67%**

**97.42%**

**79.52%**

Ending Fund Balance for FY 13:

**\$833.878**

**\$2,494,267**

**\$1,653,975**

Per Capita Ending Fund Balance:

**\$27**

**\$93**

**\$70**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$11,440**

**\$**

Total Unreserved Funds:

**\$**

**\$48,723**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$**

**\$838,871**

**\$373,215**

Total Unrestricted Net Assets:

**\$2.821.371**

**\$2,619,581**

**\$1,736,921**



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 13:       | <b>\$226.132</b> | <b>\$2,727,144</b> | <b>\$265,000</b> |
| Per Capita Debt:                  | <b>\$7</b>       | <b>\$85</b>        | <b>\$14</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.30%</b>       | <b>0.00%</b>     |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | <b>\$211</b>    | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | <b>\$</b>       | \$             |
| Revenue Collected During FY 13:                   | \$             | <b>\$34</b>     | \$             |
| Expenditures During FY 13:                        | \$             | <b>\$94</b>     | \$             |
| Per Capita Revenue:                               | \$             | <b>\$</b>       | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$</b>       | \$             |
| Operating Income (loss):                          | \$             | <b>-\$60</b>    | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>1.72%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | \$             | <b>\$151</b>    | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$</b>       | \$             |





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Franklin Park Public Library District**

Unit Code: **016/037/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,861,921**

Equalized Assessed Valuation: **\$751,115,110**

Population: **18,333**

Employees:

Full Time: **19**

Part Time: **12**

Salaries Paid: **\$829,266**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,180,828</b> | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$119</b>       | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$1,762,617</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$1,756,681</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$96</b>        | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$96</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$5,936</b>     | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>123.19%</b>     | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$2,164,130</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$118</b>       | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,018,112</b> | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$1,146,018</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | \$             | \$85            | \$14           |
| General Obligation Debt over EAV: | 0.00%          | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Freeburg Area Public Library District**

Unit Code: **088/020/10** County: **St. Clair**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$375,000**

Equalized Assessed Valuation: **\$120,533,965**

Population: **6,102**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$108,445**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$245.670</b> | \$261,889       | \$131,207      |
| Per Capita Beginning Fund Balance:     | <b>\$40</b>      | \$60            | \$34           |
| Revenue Collected During FY 13:        | <b>\$332.586</b> | \$237,706       | \$173,861      |
| Expenditures During FY 13:             | <b>\$369.565</b> | \$223,686       | \$154,834      |
| Per Capita Revenue:                    | <b>\$55</b>      | \$58            | \$43           |
| Per Capita Expenditures:               | <b>\$61</b>      | \$53            | \$38           |
| Revenues over (under) Expenditures:    | <b>-\$36.979</b> | \$14,020        | \$10,287       |
| Ratio of Fund Balance to Expenditures: | <b>56.47%</b>    | 142.29%         | 97.39%         |
| Ending Fund Balance for FY 13:         | <b>\$208.691</b> | \$279,733       | \$145,006      |
| Per Capita Ending Fund Balance:        | <b>\$34</b>      | \$65            | \$38           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$12,491        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,005        | \$             |

#### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$139.999</b> | \$90,939        | \$             |
| Total Unrestricted Net Assets: | <b>\$68.692</b>  | \$150,454       | \$             |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$252.704</b> | <b>\$154,770</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$41</b>      | <b>\$40</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.05%</b>     | <b>0.00%</b>   |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Revenue Collected During FY 13:                   | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Expenditures During FY 13:                        | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>0.00%</b>    | <b>0.00%</b>   |
| Ending Retained Earnings for FY 13:               | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$</b>      | <b>\$</b>       | <b>\$</b>      |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Fremont Public Library District**

Unit Code: **049/005/10** County: **Lake**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,691,050**

Equalized Assessed Valuation: **\$1,097,754,019**

Population: **37,499**

Employees:

Full Time: **25**

Part Time: **46**

Salaries Paid: **\$1,823,181**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$799.330</b>   | \$2,564,246     | \$1,452,369    |
| Per Capita Beginning Fund Balance:     | <b>\$21</b>        | \$98            | \$69           |
| Revenue Collected During FY 13:        | <b>\$3,874.163</b> | \$2,990,800     | \$2,152,028    |
| Expenditures During FY 13:             | <b>\$3,519.728</b> | \$2,981,983     | \$2,043,284    |
| Per Capita Revenue:                    | <b>\$103</b>       | \$117           | \$83           |
| Per Capita Expenditures:               | <b>\$94</b>        | \$119           | \$79           |
| Revenues over (under) Expenditures:    | <b>\$354.435</b>   | \$8,817         | \$137,652      |
| Ratio of Fund Balance to Expenditures: | <b>29.94%</b>      | 97.42%          | 79.52%         |
| Ending Fund Balance for FY 13:         | <b>\$1,053.765</b> | \$2,494,267     | \$1,653,975    |
| Per Capita Ending Fund Balance:        | <b>\$28</b>        | \$93            | \$70           |

#### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$11,440        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$48,723        | \$             |

#### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$289.623</b>   | \$838,871       | \$373,215      |
| Total Unrestricted Net Assets: | <b>\$1,476.876</b> | \$2,619,581     | \$1,736,921    |



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$4,400,000</b> | \$2,727,144     | \$265,000      |
| Per Capita Debt:                  | <b>\$117</b>       | \$85            | \$14           |
| General Obligation Debt over EAV: | <b>0.40%</b>       | 0.30%           | 0.00%          |

##### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$211           | \$             |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$              | \$             |
| Revenue Collected During FY 13:                   | \$             | \$34            | \$             |
| Expenditures During FY 13:                        | \$             | \$94            | \$             |
| Per Capita Revenue:                               | \$             | \$              | \$             |
| Per Capita Expenditures:                          | \$             | \$              | \$             |
| Operating Income (loss):                          | \$             | -\$60           | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 1.72%           | 0.00%          |
| Ending Retained Earnings for FY 13:               | \$             | \$151           | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$              | \$             |